

individual. The cost of such examination shall be borne by the employer.

Sec. 6. **Effective date.** This act shall take effect July 1, 1947.

Approved April 28, 1947.

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CHAPTER 613—S. F. No. 438

*An act relating to wheelage taxes imposed upon motor vehicles by any city of the first class now or hereafter having a population of 450,000 inhabitants or over or an area of over 60 square miles and providing for distribution thereof; amending Minnesota Statutes 1945, Section 426.05.*

Be it enacted by the Legislature of the State of Minnesota :

Section 1. Minnesota Statutes 1945, Section 426.05, is amended to read as follows :

426.05. **Wheelage tax.** Any borough, city, or village may impose *an annual* wheelage tax upon motor vehicles using the public streets or highways, provided that:

(1) No wheelage tax imposed by any borough, city, or village shall exceed a sum equal to 20 per cent tax imposed by the state in lieu of all other taxes, except such wheelage tax, upon motor vehicles using the public streets or highways; *provided, however, that the governing body of any city of the first class now or hereafter having a population of 450,000 inhabitants or over or an area of over 60 square miles may impose such wheelage tax in an amount not to exceed \$15.00 for trucks and \$10.00 for other motor vehicles;*

(2) No borough, city, or village shall impose a wheelage tax upon the vehicle of any person not a resident of such borough, city, or village, unless such vehicle shall be used principally upon the streets or highways of such borough, city, or village;

(3) No such wheelage tax shall be imposed upon any vehicle used upon the public streets or highways solely for the purpose of selling or peddling the products of the farm or garden occupied and cultivated by the owners of such vehicles;

(4) *The terms "motor vehicles" and "trucks" shall have the meaning ascribed to them by Minnesota Statutes 1945, Section 168.01.*

(5) *In any city of the first class now or hereafter having a population of 450,000 inhabitants or over or an area of 60 square miles, the proceeds of such wheelage tax shall be placed in a special fund of such city to be known as the "wheelage tax fund." If, in any such city there is a Board of Estimate and Taxation or similar board or body empowered by the charter of such city to fix and determine the maximum amount of money and the maximum rate of tax which may be raised in the aggregate by general taxation by the city council and by the several boards and departments of the city having power to levy taxes, then all moneys remaining in such wheelage tax fund, after payment of the cost of administration, shall from time to time be allocated and distributed by said Board of Estimate and Taxation or similar authority to the several departments of the city including the city council and the Board of Education, in accordance with the needs of said departments, as the same shall be determined by said Board of Estimate and Taxation or similar authority.*

*In any city of the first class of over 450,000, or in a city of the first class with an area of over 60 square miles, the imposition of such tax shall not be effective until approved by a majority of the people voting on the tax at a general or special election after submission to them by the governing body, and shall not continue for more than five years after such approval. Such tax may, however, be re-imposed for additional periods of five years by submission to and approval by the voters of such city in the same manner. Such tax may be repealed by the governing body at any time after one year after its imposition by a two-thirds vote of the governing body.*

Approved April 28, 1947.

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CHAPTER 614—S. F. No. 868

[Not Coded]

*An act creating an interim commission to make a study of the Constitution of the State of Minnesota; propose amendments thereto; requiring the commission to make a report of its recommended amendments to and revisions of the*